

MINUTES AND PROCEEDINGS OF A REGULAR MEETING OF THE BUTLER COUNTY BOARD OF SUPERVISORS HELD ON OCTOBER 17, 2023.

Meeting called to order at 9:01 A.M. by Chairman Greg Barnett with members Rusty Eddy and Wayne Dralle present. Moved by Dralle second by Eddy to approve the agenda. All ayes. Motion carried.

Minutes of the previous meeting were read. Motioned by Dralle, second by Eddy to approve the minutes as read. All ayes. Motion carried.

No public comment was received.

Board reviewed FY23 Annual Financial Report for publication. Motioned by Eddy, second by Dralle to approve the FY23 Annual Financial Report. All ayes. Motion carried.

FY 2022/2023 ANNUAL FINANCIAL REPORT
Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget
For the fiscal year ended June 30, 2023
County Name: BUTLER COUNTY County Number:12

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
Revenues & Other Financing Sources							
Taxes Levied on Property	1	4,230,698	2,388,804		566,199	7,185,701	7,642,593
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0	0	0
Less: Credits to Taxpayers	3		0		0	0	0
Net Current Property Taxes	4	4,230,698	2,388,804		566,199	7,185,701	7,642,593
Delinquent Property Tax Revenue	5	3	0		0	3	650
Penalties, Interest & Costs on Taxes	6	35,242				35,242	20,700
Other County Taxes/TIF Tax Revenues	7	262,919	2,318,588	0	32,014	2,613,521	2,419,051
Intergovernmental	8	997,561	5,446,469	0	44,151	6,488,181	8,465,229
Licenses & Permits	9	22,782	54,889	0	0	77,671	63,100
Charges for Service	10	585,814	5,678	0	0	591,492	572,939
Use of Money & Property	11	382,826	20,256	38,465	2,717	444,264	232,636
Miscellaneous	12	262,476	368,618	142,005	0	773,099	404,440
Subtotal Revenues	13	6,780,321	10,603,302	180,470	645,081	18,209,174	19,821,338
Other Financing Sources:							
General Long-Term Debt Proceeds	14	0	0	0	0	0	0
Operating Transfers In	15	80,655	2,433,779	0	793,685	3,308,119	5,335,000
Proceeds of Capital Asset Sales	16	10,305	63,175	0	0	73,480	0
Total Revenues & Other Sources	17	6,871,281	13,100,256	180,470	1,438,766	21,590,773	25,156,338
Expenditures & other Financing Uses							
Operating:							
Public Safety and Legal Services	18	1,906,888	606,055		0	2,512,943	2,779,281
Physical Health Social Services	19	1,290,343	0		0	1,290,343	1,508,701
Mental Health, ID & DD (Polk County only)	20	0	0		0	0	0
County Environment and Education	21	673,790	1,080,295		0	1,754,085	2,113,960
Roads & Transportation	22	0	6,731,397		0	6,731,397	6,831,000
Government Services to Residents	23	616,690	6,780		0	623,470	732,551
Administration	24	1,999,757	0		0	1,999,757	2,311,404
Nonprogram Current	25	0	0		0	0	2,500
Debt Service	26	0	0	1,429,643	0	1,429,643	1,429,643
Capital Projects	27	1,553,949	1,472,917	1,454,036	0	4,480,902	7,583,000
Subtotal Expenditures	28	8,041,417	9,897,444	1,454,036	1,429,643	20,822,540	25,292,040
Other Financing Uses:							
Operating Transfers Out	29	240,655	2,733,685	333,779	0	3,308,119	5,335,000
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0
Total Expenditures & Other Uses	31	8,282,072	12,631,129	1,787,815	1,429,643	24,130,659	30,627,040
Changes in fund balances							
Beginning Fund Balance - July 1, 2022	32	-1,410,791	469,127	-1,607,345	9,123	-2,539,886	-5,470,702
Increase (Decrease) in Reserves (GAAP Budget)	33	5,089,080	6,699,666	3,948,208	10,648	15,747,602	14,659,587
Fund Balance - Nonspendable	34	0	0	0	0	0	0
Fund Balance - Restricted	35	0	0	0	0	0	0
Fund Balance - Restricted	36	2,761,151	7,168,793	2,340,863	19,771	12,290,578	
Fund Balance - Committed	37	0	0	0	0	0	0
Fund Balance - Assigned	38	0	0	0	0	0	9,188,885
Fund Balance - Unassigned	39	917,138	0	0	0	917,138	0
Total Ending Fund Balance - June 30, 2023	40	3,678,289	7,168,793	2,340,863	19,771	13,207,716	9,188,885

Additional details are available at: Butler County Courthouse, 428 6th St, Allison, IA, 50602
Notes to the financial statement, if any: -
Telephone : (319) 346-6547

Board considered utility permit for Butler County REC – underground service @ 25248 Quail Ave. Engineer, John Riherd, recommended approval. Motioned by Barnett, second by Dralle to approve the utility permit.

Approve final pay voucher – RC-C012(112)—9A-12 & L-C012(220th)—73-12. Riherd outlined the project and stated that the quantities have been met, and that this is the formal final approval by the board to make the payment. Motioned by Eddy, second by Dralle to approve the final pay voucher.

Board reviewed Resolution 1088-2023 authorizing County Auditor to transfer \$673,138.08 from Capital Projects to Secondary Roads – RC-C012(112)—9A-12 & L-C012(220th)—73-12. Riherd provided an explanation for the final amount. Motioned by Eddy, second by Barnett to approve Resolution 1088-2023. Roll call was taken and Resolution 1088-2023 was adopted as follows:

**TRANSFER RESOLUTION 1088-2023
Capital Projects to Secondary Roads**

WHEREAS, the Butler County Board of Supervisors does hereby authorize the County Auditor to transfer \$673,138.08 from Capital Projects Fund 1500 to Secondary Roads Fund 0020.

WHEREAS, this is to reimburse for construction payments on project RC-C012(112)--9A-12 & L-C012(220th)--73-12.

THEREFORE, a motion was made by Eddy and seconded by Barnett authorizing the County Auditor to complete such transfer.

UPON Roll Call the vote thereon was as follows:

AYES: Rusty Eddy NAYS: None ABSENT: N/A
Greg Barnett
Wayne Dralle

WHEREUPON, The Resolution was declared duly adopted this 17th day of October, 2023

Greg Barnett
Board of Supervisors, Chairperson ATTEST: *Leslie Groen*, County Auditor

Riherd provided an Engineer update and stated that the Greene bridge job will resume along with the preliminary work on the Unverferth bridge.

Motioned by Eddy, second by Dralle to approve claims. All ayes. Motion carried.

Board acknowledged receipt of Manure Management Plan Short Form Annual Updates for Freedom Farm #63423.

Motioned by Eddy, second by Dralle to adjourn the regular meeting at 9:14 A.M. to October 24, 2023 at 9:00 A.M. All ayes. Motion carried.

The above and foregoing is a true and correct copy of the minutes and proceedings of a regular adjourned meeting of the Board of Supervisors of Butler County, Iowa on October 17, 2023.

Attest: Leslie Groen Greg Barnett
Butler County Auditor Chairman of the Board of Supervisors